



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 21, 2013

**Via E-mail**

Jeffrey D. Symons, Esq.  
Kirkland & Ellis LLP  
601 Lexington Avenue  
New York, NY 10022

**Re: Official Payments Holdings, Inc.  
Amended Schedule 14D-9 filed October 18, 2013  
SEC File No. 005-52757**

Dear Mr. Symons:

We have reviewed your filing and have the following comments.

**Schedule 14D-9/A**

Reasons for the Recommendation of the Company Board, page 20

1. Please disclose the substance of your response to prior comment 2.

Appraisal Rights, page 32

2. We note the disclosure stating that a shareholder must deliver the written demand for appraisal of shares "within the later of the consummation of the Offer and October 24, 2013," both of which would occur prior to the consummation of the merger. Please revise to clarify precisely when the consummation of the offer will occur. For instance, clarify whether this means the expiration time, the time the bidder accepts the tendered shares, or the time of settlement.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions